

41-1a-228 Special lifetime trailer registration -- Property tax or in lieu fees.

- (1) The owner of a trailer or semitrailer used as a commercial vehicle may obtain an alternative special registration and license plate valid for the life of the trailer while the trailer is possessed by the registrant.
- (2) The owner must file, on or before January 31 of each year after the year of issuance of the special registration and license plate, a certificate from the assessing authority to the effect that any property tax or in lieu fee due for the current year has been paid.
- (3) If property tax or the in lieu fee is not paid, registration is suspended or revoked.

Amended by Chapter 360, 1997 General Session